

# Form RMFT-5-X Instructions

## General Information

### Who must file this return?

You must file Form RMFT-5-X to correct your original return, to correct your previously filed amended return, or to claim credit for overpayment of Illinois Motor Fuel Tax.

You must file a separate amended return with supporting schedules and documentation for each reporting period affected by a correction or credit.

### What penalties may I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at [www.revenue.state.il.us](http://www.revenue.state.il.us) or call us at **1 800 356-6302**.

### Where do I send my completed return?

Mail your completed return and payment to:  
MOTOR FUEL TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019

Make your check payable to "Illinois Department of Revenue, Motor Fuel Tax."

### What if I have additional questions or need more information?

Write to us at the address above.

Call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.

Visit our Web site at [www.revenue.state.il.us](http://www.revenue.state.il.us).

Call "Illinois Tax Fax" our fax-on-demand service at **217 785-3400**.

For a copy of Publication 103, Uniform Penalties and Interest, visit our Web site or call **1 800 356-6302**.

## Specific Instructions

**As originally reported or adjusted column:** Write the amounts from your originally filed return or the corrected amounts from your last amended return. All entries must be for the same liability period.

**Corrected amounts column:** Write the corrected amounts in this column. Write an amount on every line even if it did not need to be corrected.

**Line 2a** - Write the number of invoiced gallons grand total from Schedule A, Form RMFT-6, on Line 2a, Column 1. Write the number of invoiced gallons grand total from Schedule SA, Form RMFT-6-SF, on Line 2a, Column 2. Write the number of invoiced gallons grand total from Schedule DA, Form RMFT-6-DF, on Line 2a, Column 3.

**Line 2b** - Write the number of invoiced gallons grand total from Schedule E, Form RMFT-10, on Line 2b, Column 1. Write the number of invoiced gallons grand total from Schedule SE, Form RMFT-10-SF, on Line 2b, Column 2.

**Line 2c** - Write the number of invoiced gallons grand total of all combustible gases and alcohol from Schedule GA-1, Form RMFT-112, on Line 2c, Column 1. Write the number of invoiced gallons grand total of 1-K kerosene from Schedule GA-1, Form RMFT-112, on Line 2c, Column 2.

**Line 6** - Write the number of invoiced gallons grand total from Schedule B, Form RMFT-7, on Line 6, Column 1. Write the number of invoiced gallons grand total from Schedule SB, Form RMFT-7-SF, on Line 6, Column 2. Write the number of invoiced gallons grand total from Schedule DB, Form RMFT-7-DF, on Line 6, Column 3.

**Line 7** - Write the number of invoiced gallons grand total from Schedule C, Form RMFT-8, on Line 7, Column 1. Write the number of invoiced gallons grand total from Schedule SC, Form RMFT-8-SF, on Line 7, Column 2. Write the number of invoiced gallons grand total from Schedule DC, Form RMFT-8-DF, on Line 7, Column 3.

**Line 8a** - Write the number of invoiced gallons grand total from Schedule D, Form RMFT-32, on Line 8a, Column 1. Write the number of invoiced gallons grand total from Schedule SD, Form RMFT-32-SF, on Line 8a, Column 2. Write the number of invoiced gallons grand total from Schedule DD, Form RMFT-32-DF, on Line 8a, Column 3.

**Line 8b** - Write the number of invoiced gallons grand total from Schedule DD-1, Form RMFT-33-DF, on Line 8b, Column 3.

**Line 8c** - Write the number of gallons of dyed diesel fuel you **used** for nonhighway purposes. Do **not** include your sales of dyed diesel fuel.

**Line 9** - Write the number of gallons grand total from Schedule F, Form RMFT-12, on Line 9 in Column 1, 2, or 3, as applicable.

**Line 10** - This is the balancing figure on your motor fuel tax accounting and should, if all other figures are correct, represent your gallonage adjustment from temperature variation and evaporation. Write any loss on Line 10a, or write any gain on Line 10b.

**Line 10a - The loss amount you may claim on Line 10a is limited.** For periods beginning on and after July 1, 2001, the limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six month period, minus the amount of storage at the end of each six month period. **Any loss exceeding the 1 percent limit is subject to the Motor Fuel Tax.**

**Line 11** - Add Lines 6 through 10b. **Note:** Line 10b is a negative field.

**Line 13** - Write the number of gallons you sold or distributed that were subject to the motor fuel tax. Do not include the gallons you used. No other deductions are permitted for Columns 1 and 2. If you do not list sales on this line, you **cannot** receive a collection discount. (See instructions for Line 20.)

**Line 14** - Write the number of gallons you used for propelling motor vehicles on public highways and for recreational-type watercraft on waters of Illinois. You must report these gallons separately from the gallons you distributed. If you do not make this distinction, your collection discount may be disallowed. Complete Columns 1 and 2.

**Line 15** - Write the gallons you used for nontaxable (nonhighway) purposes. The tax paid on this gallonage **may** be refunded to you. You must file a Form RMFT-11, Illinois Motor Fuel Tax Refund Claim, before a refund can be issued. Form RMFT-11 must be filed within one year of the date on which you paid the tax. Complete Columns 1 and 2.

**Line 17** - Write the number of gallons from Schedule E, Form RMFT-10, on Line 17, Column 1. Write the number of gallons of special fuel **including 1-K kerosene** from Schedule SE, Form RMFT-10-SF, on Line 17, Column 2.

**Line 20** - If you filed your return on time, you may deduct a collection discount on the amount you paid on time.

- **For returns filed prior to July 1, 2003**, the collection discount is 2 percent (.02).
- **For returns filed after July 1, 2003**, the collection discount is 1.75 percent (.0175).

If you are **increasing** the amount of tax due, you may not increase the amount of your discount unless the increased tax due is paid on or before the due date of the original return. If you are **decreasing** the amount of tax due, you must refigure the amount of your discount based on your new figures.

**Line 23** - Write the total motor fuel tax (MFT) credit you want to apply to your tax due, Line 22. For each credit you apply to Line 22, write the number of the credit and the amount of the credit on the lines provided.

Attach the original credit memorandum we issued to you, or a photocopy of a valid credit memorandum. If you do not attach a valid credit memorandum, the amount of the credit will be disallowed and penalty and interest will be imposed.

**Line 25** - Write the total amount you have paid for this reporting period.

**Line 26** - In the Corrected Amounts Column, if Line 24 is greater than Line 25, subtract Line 25 from Line 24. Pay this amount with your return.

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. If you prefer to figure these amounts, see the most current Publication 103, Uniform Penalties and Interest, because application of penalties and interest may be different depending on when your return is due. Include the penalty and interest amounts on Line 26. Please identify how much is penalty and interest to the left of Line 26.

**Line 27** - In the Corrected Amounts Column, if Line 24 is less than Line 25, subtract Line 24 from Line 25. If you are claiming a credit, you must complete Step 9.

